

# INTERMEDIATE EDUCATION (IRELAND).

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ACCOUNTS of RECEIPTS and EXPENDITURE of the INTERMEDIATE EDUCATION BOARD for IRELAND, for the Year ended the 31st December 1894; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(PRESENTED PURSUANT TO ACT 41 & 42 VICT. c. 50, s. 10.)

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*Ordered, by The House of Commons, to be Printed,  
13 February 1895.*

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## ACCOUNT of RECEIPTS and EXPENDITURE of the INTERMEDIATE

## CAPITAL ACCOUNT. - - - - -

R E C E I P T S:	Securities.			Cash.		
	£.	s.	d.	£.	s.	d.
Balance on 1st January 1894 - - -	1,021,563	17	9	—		
Surplus Income (1893) transferred from Income Account - - - - -	-	-	-	6,429	16	8
Cash proceeds of Securities sold - - - -	-	-	-	1,236	13	-
Securities purchased, viz., 2½ per Cent. Stock - -	6,457	18	9	—		
£.	1,028,041	16	6	7,665	9	8

## INCOME ACCOUNT. - - - - -

R E C E I P T S:										£.	s.	d.	
Balance on 1st January 1894	-	-	-	-	-	-	-	-	-	6,825	12	8	
										£.	s.	d.	
Interest of Securities	-	-	-	-	-	-	-	-	-	33,197	16	9	
Interest on Cash on Deposit	-	-	-	-	-	-	-	-	-	120	11	10	
Examination Fees	-	-	-	-	-	-	-	-	-	1,017	7	1	
Examination Fees (late)	-	-	-	-	-	-	-	-	-	5	12	6	
Income Tax refunded (1895)	-	-	-	-	-	-	-	-	-	880	4	2	
Sale of Publications	-	-	-	-	-	-	-	-	-	2	2	11	
Sale of Waste Paper	-	-	-	-	-	-	-	-	-	2	1	2	
Restitution	-	-	-	-	-	-	-	-	-	1	3	6	
										36,235	18	11	
Cash transferred from Capital Account	-	-	-	-	-	-	-	-	-	1,236	13	-	
										£,	42,288	4	7

10 July 1898.

I certify that these Accounts have been examined

Examined,  
J. C. King

EDUCATION BOARD for IRELAND, for the Year ended 31st December 1894.

## - - - - - CAPITAL ACCOUNT.

EXPENDITURE:	Securities.			Cash.		
	£.	s.	d.	£.	s.	d.
Cash invested in Government Securities - -	-	-	-	6,429	16	3
Securities sold, viz., 2½ per Cent. Stock - -	1,300	-	-	-	-	-
Cash transferred to Income Account - -	-	-	-	1,256	13	-
Balance on 31st December 1894 - -	1,026,841	16	8	-	-	-
£.	1,028,041	16	8	7,685	9	3

## - - - - - INCOME ACCOUNT.

EXPENDITURE:															
ADMINISTRATION:										£.	s.	d.	£.	s.	d.
Permanent Salaries	-	-	-	-	-	-	-	-	-	2,984	5	6			
Pay of Writers	-	-	-	-	-	-	-	-	-	463	4	2			
Rent of Offices	-	-	-	-	-	-	-	-	-	64	12	4			
Printing and Stationery	-	-	-	-	-	-	-	-	-	94	14	4			
Incidental Expenses	-	-	-	-	-	-	-	-	-	1,129	4	8	4,738	-	7
EXAMINATIONS:															
Examiners	-	-	-	-	-	-	-	-	-	5,295	-	-			
Centre Superintendents	-	-	-	-	-	-	-	-	-	3,181	-	-			
Printing and Stationery	-	-	-	-	-	-	-	-	-	1,415	1	9			
Hire of Rooms	-	-	-	-	-	-	-	-	-	245	8	-			
Locomotive Expenses	-	-	-	-	-	-	-	-	-	619	18	2			
Petty Expenses	-	-	-	-	-	-	-	-	-	1,036	18	-	11,092	5	17
REWARDS:															
Exhibitions and Money Prizes	-	-	-	-	-	-	-	-	-	5,813	10	-			
Medals and Minor Prizes	-	-	-	-	-	-	-	-	-	849	1	6	8,467	11	6
RESULTS FEES										-	-	-	10,278	9	3
MISCELLANEOUS:															
Income Tax (to be refunded)	-	-	-	-	-	-	-	-	-	1,015	12	6			
Audit of Accounts (1898)	-	-	-	-	-	-	-	-	-	100	-	-	1,115	12	6
Surplus Income (1893) transferred to Capital Account										-	-	-	8,429	10	8
Balance on 31st December 1894										-	-	-	878	8	7
										£.			42,298	4	7

T. J. Bellingham Brody,  
Accounting Officer.

under my directions, and are correct.

C. L. Ryan,  
Comptroller General of Her Majesty's Exchequer,  
and Auditor General of Public Accounts.

STATEMENT of Receipts and Account on 31st December 1904.

LIABILITIES										ASSETS									
Administrative:										Cash Balance, as per Account, December Quarter									
Summary										Balance Free									
Date										Date									
Technical Expenses										Sale of Publications									
Date										Revenue Tax (to be collected)									
Date										Surplus									
Transportation:										Total									
Summary										Total									
Date										Total									
Date										Total									
Room of Hall										Total									
Party Expenses										Total									
Date										Total									
Date										Total									
Balance Free										Total									
House Free										Total									
Cost of Books										Total									
Surplus										Total									
Total										Total									

**ACCOUNT of the Receipts and Expenditure of the Commissioners, Education Board for Ireland, under the Public-Teachers (General and Special) Act, 1866, for the Year ended 31st December 1884.**

RECEIPTS.				EXPENDITURE.				
	Revenue.		Cash.		Revenue.		Cash.	
	£	s. d.	£	s. d.		£	s. d.	
Balance on 1st January 1904	10,000	0 10	000	0 0	Excess—Exhibitions and Money Prizes	0	0 0	
Interest of Securities	—	—	9,000	0 0	Excess Fee	—	0 0	
Interest on Cash on Deposit	—	—	000	— 11				
Share of Local Taxation (Dublin) (1903-04)	—	—	00,000	0 0	Balance on 31st December 1904	00,000	0 10	
	£	00,000	0 10	07,000	10 0	£	00,000	0 10
							07,000	10 0

[illegible]

<sup>1</sup> In addition to the cash surplus, there is an asset of \$3,200,000. See Consolidated Statement of net Cash Flows.

**P. J. Gallagher, Deputy  
Executive Director**

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the Accounts of the INTERMEDIATE EDUCATION BOARD, IRELAND, for the Year ended the 31st December 1894; prepared and submitted for the information of Parliament, in pursuance of the 10th Section of the Act 41 & 42 Vict. c. 66.

#### CAPITAL ACCOUNT.

1. THE Securities held by the Intermediate Education Board, Ireland, in respect of the Ordinary Account, at the close of the preceding year, amounted to 1,021,588*l.* 17*s.* 9*d.* Capital.

During the year 1894 surplus income, to the amount of 6,429*l.* 18*s.* 3*d.*, has been invested in the purchase of 6,437*l.* 18*s.* 9*d.* 2½ per Cent. Stock; and Stock to the amount of 1,200*l.* has been sold for a sum of 1,236*l.* 1*s.*; the total Securities at the end of the year thus amounted to 1,026,841*l.* 16*s.* 6*d.*

Of this amount, 1,000,000*l.*, assigned from the funds of the Commissioners of Church Temporalities in Ireland, in the year 1878, is represented by Terminable 3½ per Cent. Debentures, the interest on which is guaranteed by the Treasury for a period which will expire in 1897.

The remainder represents the accumulated savings on the Ordinary Account, the investments being authorised by Section 8 of the Intermediate Education (Ireland) Act, 1878, which permits accumulations arising from the annual income derived from the above-mentioned capital sum of one million pounds, to be invested by the Board in the purchase of Government Securities.

These accumulated investments amounted on 31st December 1894 to 26,841*l.* 16*s.* 6*d.* Consols as compared with 21,583*l.* 17*s.* 9*d.* at the end of the year 1893.

#### INCOME ACCOUNT.

2. The cost of Administration has been 4,738*l.* 0*s.* 7*d.*, as compared with 3,789*l.* 12*s.* 1*d.* in the previous year, an increase of 996*l.* 8*s.* 6*d.* This increase is chiefly attributable to the charge, under Incidental Expenses, of a sum of 847*l.* 17*s.* 8*d.* for building new premises. Cost of Administration.

3. The expense of Examinations has amounted to 11,692*l.* 5*s.* 11*d.*, as compared with 10,748*l.* 13*s.* 9*d.* in the previous year, an increase of 943*l.* 12*s.* 2*d.*; the number of Students presented being 7,682 (of whom 4,323 passed), as compared with 6,974 (of whom 3,996 passed) in the previous year. Cost of Examinations.

The cost of Administration and of Examinations, is not shared between the Ordinary Account and the separate Local Taxation Money Account, but is wholly charged in the Ordinary Account.

4. The amount expended upon Rewards (Exhibitions, Medals and Prizes) is 6,487*l.* 11*s.* 6*d.*, as compared with 6,034*l.* 11*s.* in the previous year; and on Results Fees 10,878*l.* 9*s.* 3*d.*, as compared with 8,246*l.* 8*s.* 4*d.* in the previous year; a total increase of 3,065*l.* 1*s.* 3*d.* Rewards and Results Fees.

#### LIABILITIES AND ASSETS.

5. The Statement of Liabilities and Assets prepared by the Accounting Officer shows a Cash Surplus on the 31st December 1894, in respect of the Income Account, of 1,814*l.* 7*s.* 8*d.* Surplus.

#### SEPARATE ACCOUNT (LOCAL TAXATION MONEY).

6. A Separate Account, first opened in the year 1891, shows the Receipts and Expenditure of that portion of the share of the local taxation duties which was allocated to the Intermediate Education Board for Ireland, under Section 3 of the Local Taxation (Customs and Excise) Act, 1890, 53 & 54 Vict. c. 60. Grants from Local Taxation Duties.

The Act provides that this money is to be distributed and applied, either for the payment of Results Fees to managers of schools complying with the conditions prescribed by the Intermediate Education (Ireland) Act, 1878; or for the payment of Rewards (Prizes and Exhibitions), and the giving of Certificates to the Students, but for no other purposes; the payments to be according to a scheme to be settled by the Board, with the approval of the Lord Lieutenant and of the Treasury.

Rewards and  
Results Fees.

The payments made during the year have been, for Results Fees, 34,548*l.* 1*s.* 9*d.*, as compared with 20,737*l.* 6*s.* 3*d.* in the preceding year, an increase of 13,808*l.* 15*s.* 6*d.*; and for Rewards, 8,636*l.* 10*s.*, as compared with 7,210*l.* in the preceding year, an increase of 1,426*l.* 10*s.*

Balance.

The total expenditure out of local taxation money upon Results Fees and Rewards in the year 1894 is thus 43,182*l.* 11*s.* 9*d.*, as compared with 27,947*l.* 8*s.* 3*d.* in 1893.

At the commencement of the year 1894 the balances consisted of 85,202*l.* 8*s.* 10*d.* Consols, and 805*l.* 2*s.* 8*d.* cash. The share of local taxation duties allocated for the year 1894 being 44,261*l.* 9*s.* 5*d.*, and a sum of 2,747*l.* 7*s.* 4*d.* having been received as interest of Securities and of cash on deposit, the total sum available for expenditure in 1894 was represented by 85,202*l.* 6*s.* 10*d.* Consols, and 47,813*l.* 19*s.* 5*d.* cash. The expenditure being 43,182*l.* 11*s.* 9*d.*, the balances at the close of the year amounted to 4,831*l.* 7*s.* 8*d.* cash, and 85,202*l.* 6*s.* 10*d.* Consols.

Absence of Statutory  
authority for in-  
vestment of surplus  
income.

7. As mentioned in my previous Reports, there is no actual statutory authority for the investment of accumulations of local taxation money.

#### LIABILITIES AND ASSETS.

Surplus.

8. The Statement of Liabilities and Assets prepared by the Accounting Officer shows a Cash Surplus on the 31st December 1894 of 4,801*l.* 8*s.* 11*d.*, in addition to 85,202*l.* 6*s.* 10*d.* Consolidated Government  $2\frac{1}{2}$  per Cent. Stock.

*C. L. Ryan,*  
Comptroller General of the Receipt and Issues  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
6 September 1895.



INTERMEDIATE EDUCATION  
(IRELAND).

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ACCOUNTS of Receipts and Expenditure  
of the Intermediate Education Board for  
Tombland, for the Year ended 31 December 1884,  
together with the Report of the Commissioners  
and Account General thereon.

(Presented pursuant to Act of 25th Feb. 1884, c. 10.)

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